SUPREME COURT OF THE UNITED STATES.

Nos. 227, 228, 229.—October Term, 1933.

Marshall S. Reynolds, Individually and as Collector of Internal Revenue, Petitioner,
227 *vs.*
Richard F. Cooper.

Marshall S. Reynolds, Individually and as Collector of Internal Revenue, Petitioner,
228 *vs.*
Barbara V. Cooper.

Marshall S. Reynolds, Individually and as Collector of Internal Revenue, Petitioner,
229 *vs.*
Richard F. Cooper and Barbara V. Cooper.

On Writs of Certiorari to the United States Circuit Court of Appeals for the Tenth Circuit.

[January 15, 1934.]

Mr. Justice McReynolds delivered the opinion of the Court.

In each of these causes a beneficiary received from trustees royalties arising from a lease of oil and gas lands in Wyoming. Taxes were exacted upon the full amounts so received. Separate suits were brought to recover proper allowances for depletion. The respondents prevailed in both of the courts below. Here the causes were heard together.

The Solicitor General says—"The question is identical with that raised in *Helvering* v. *Falk*, No. 225, October Term, 1933, and the argument made in the Government's brief in that case is likewise applicable here. . . . There is therefore substantially

no difference between the position of the beneficiaries in this case and the *Falk* case."

The judgments below are affirmed upon authority of *Helvering* v. *Falk*, decided this day.

Mr. Justice BRANDEIS, Mr. Justice STONE, and Mr. Justice CARDOZO think that these cases are to be distinguished from No. 225, *Helvering* v. *Falk*, just decided, because of the nature of the duties imposed upon the trustees, and of the remainder interest granted to the beneficiaries by the trust instrument presently involved, and accordingly concur in the result.

A true copy.

Test:

Clerk, Supreme Court, U. S.